

**SUBJECT: TECHNICAL COLLEGES, ADULT CENTERS, AND COMMUNITY SCHOOLS –
INDUSTRY SERVICES TRAINING AND SALES & SERVICE PROGRAMS**

GENERAL

The following procedure outlines the responsibility of each technical college, adult center and community school as it relates to revenue and expenditures of the Industry Services Training and the Sales & Service Programs.

DEFINITIONS

Industry Services Training is defined as those programs that are partially funded by a business/industry.

Sales & Service Programs are those training programs that charge a fee to the general public for a product or service rendered.

A. College's/School's Responsibilities

1. Bookkeepers must establish separate trust fund accounts for Industry Services Training and for Sales & Service Programs. Revenue generated from Industry Services Training and from Sales & Service Programs must initially be deposited in the College's/School's Internal Accounts Trust Fund.
2. The funds received from the Industry Services Training Program and from the Sales & Service Programs must be remitted to the District's Budget Office. Checks must be written and charged against the Industry Services Training Trust Fund account, or the Sales & Service Trust Fund account. The check(s) must be made payable to The School Board of Broward County (SBBC) and remitted to the Treasurer's Office, along with a Remittance Transmittal. Industry Services Training Program revenue must be remitted in the same month in which it was received; Sales & Service revenue must be remitted on a monthly basis. Carry over of these funds are addressed in the School Budget Guidelines.

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B. Treasurer’s Office Responsibilities

Upon receipt of the check(s) and Remittance Transmittal(s), the Treasurer’s Office deposits the funds in the District’s bank account and credits either the general ledger account 43495101 (Misc Sources–Ind Svcs Training), or account 43495102 (Other Misc. Sources–Sales & Svcs Fees).

C. Budget Office Responsibilities

1. Colleges/schools may receive forward funding for Industry Services Training and for Sales & Service Program, as part of their original budget allocation, in order to cover costs until funds are generated by the program.
2. The Budget Office must not place additional funds into the College’s/School’s Industry Service Training or Sales & Service Program accounts, until the funds generated exceeds the amount forward funded. At the end of the fiscal year, if the amount forward funded exceeds the funds generated in the program for the school year, the excess funds will be removed from the College’s/School’s budget and placed in Activity 0.
3. The Budget Office may automatically deposit funds into a pre-defined account at each location where revenues have been posted by the Treasurer’s Office. This automatic posting will take place nightly on the day the posting occurred. As a result, the College’s/School’s operating budget will be increased in functional area 5653670260000000 “Industry Svc Train” commitment item 55110000 or functional area 5653670270000000 “Sales & Service Fees”, commitment item 55110000.

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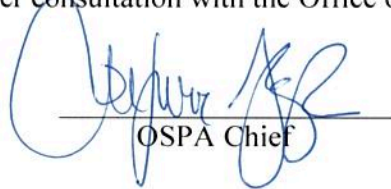
C. Budget Office Responsibilities (continued)

4. Schools may re-allocate the funds generated to desired objects within the appropriate functional area/activity.
5. Any available balance in account assignment 5653670260000000 or 5653670270000000 at fiscal year end will be carried forward as specified in the School Budget Guidelines.

D. Expenditures

Expenditures must be made in accordance with Business Practice Bulletin PR-100 – Payroll & Time Entry, Standard Practice Bulletin I-305 – Disbursements, and School Board Policy 3320 – Purchasing. Personnel charged to the College’s/School’s Industry Service Training or Sales & Service programs must not be charged to functional area 7901000000000000 “Operation of Plant”. Rather, personnel must be charged to the functional area and job class that relates to the job being performed in accordance with the District’s chart of accounts and job classification designations.

Revisions reviewed and approved after consultation with the Office of the Chief Auditor.



OSPA Chief

2/29/16

Date

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